## UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF TENNESSEE NASHVILLE DIVISION

UNITED STATES OF AMERICA	)		
	)		
v.	)	No. 3:09-00167	0
	)	Chief Judge Haynes	Bross
LUTHER T. SMITH, JR.	)		The motion 184.
MOTION OF		VINIVIEWI	1 10000
TO AMEND PAGES FOUR, FIVE	E AND SEVE	N OF THE JUDGMENT V	WITHALLING
REGARDS TO THE PAYMENT OF RES	TITUTION A	AND THE COST OF PRO	SECUTION / XVT
			8-84-1

The United States of America (the Government), by and through its undersigned attorney, hereby moves for the issuance of an order amending pages four, five and seven the judgment with regards to the payment of restitution and the cost of prosecution. As reasons for this motion the government states the following.

## **BACKGROUND**

The Court's sentence in this case was imposed on August 19, 2013 and pursuant thereto the Court's judgment was entered on August 21, 2013.

The sentence was imposed as a result of defendant having been found guilty by a jury of committing three offenses arising under Title 26 of the United States Code, to wit, two counts of tax evasion, in violation of 26 U.S.C. § 7201 and one count of filing a false and fraudulent tax return, in violation of 26 U.S.C. § 7206(1).

## **DISCUSSION**

## 1. Restitution

Pursuant to 18 U.S.C. § 3663(a)(1)(A), "[t]he court may order, . . . in addition to or, in the case of a misdemeanor, in lieu of any other penalty authorized by law, that the defendant